



Dave Yost • Auditor of State

**JACQUELINE M. MCLEMORE
MONTGOMERY COUNTY**

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO PERSONAL CARE AIDE SERVICES

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: Jacqueline McLemore
Ohio Medicaid #3018424

We examined Jacqueline M. McLemore's (the Provider's) compliance with specified Medicaid requirements for service documentation, service authorization and provider qualifications related to the provision of personal care aide services during the period of January 1, 2013 through December 31, 2015.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. The Provider is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements in the accompanying Compliance Examination Report. An examination involves performing procedures to obtain evidence about whether the Provider complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

Internal Control Over Compliance

The Provider is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express an opinion on the effectiveness of the Provider's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, the Provider lacked supporting documentation for services reimbursed by the Ohio Medicaid program.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications, service documentation and service authorization for the period of January 1, 2013 through December 31, 2015.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

We found the Provider was overpaid by Ohio Medicaid for services rendered between January 1, 2013 and December 31, 2015 in the amount of \$3,036.80. This finding plus interest in the amount of \$233.02 (calculated as of the date of this report) totaling \$3,269.82 is due and payable upon ODM's adjudication of this examination report. When the Auditor of State identifies fraud, waste or abuse by a provider in an examination,¹ any payment amount in excess of that legitimately due to the provider will be recouped by ODM, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5160-1-29(B)

This report is intended solely for the information and use of the Provider and the ODM, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

November 2, 2017

¹ "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A)

COMPLIANCE REPORT

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's program. The rules and regulations that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(B) Medicaid providers must "maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions" for a period of six years from receipt of payment or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. Ohio Admin. Code § 5160-1-17.2.

Ohio Medicaid recipients may be eligible to receive personal care aide services that assist the recipient with activities of daily living such as bathing and dressing, general homemaking activities, household chores, personal correspondence, accompanying the consumer to medical appointments or running errands. See Ohio Admin. Code §§ 5160-46-04(B)(1) and 5160-50-04(B)(1)

This Provider is a personal care aide located in Montgomery County, Ohio, who rendered services to four recipients on the Ohio Home Care Waiver and two recipients on the Transitions Carve Out Waiver. During the examination period, she received reimbursement of \$124,409.04 for 1,636 personal care aide services (procedure code T1019) rendered on 1,543 recipient dates of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's claims for reimbursement complied with Ohio Medicaid regulations. Please note that all rules and code sections relied upon in this report were those in effect during the examination period and may be different from those currently in effect. The scope of the engagement was limited to an examination of personal care aide services the Provider rendered to six Medicaid recipients during the period of January 1, 2013 through December 31, 2015.

We received the Provider's claims history from the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We removed all services with a paid amount of zero. We then removed 638 services identified in structural reviews as non-compliant which the Provider was previously required to repay.

From the remaining population, we extracted services associated with dates in which 80 or more units were billed and tested these 47 services in their entirety (Exception Test). After extracting the services in the exception test, we used a statistical stratified sampling approach to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

Specifically, we stratified the services by RDOS into three strata using a modified cumulative frequency square root method (Dalenius-Hodge Rule)², the standard deviation of the actual amount paid per claim and a 56 percent error rate. We selected a random sample from each stratum. The final calculated sample size is shown in Table 1.

² Sampling of Populations: Methods and Applications 3rd Ed. by P.S. Levy and S. Lemeshow, Wile Series in Probability and Statistics, pp. 179-183

Purpose, Scope, and Methodology (Continued)

Table 1: Stratified Random Sample Personal Care Aide Services		
Universe/Strata	Population RDOS	Sample RDOS
Strata 1: RDOS Paid Less Than \$80	812	94
Strata 2: RDOS Paid \$80 or More and Less Than \$120	408	94
Strata 3: RDOS Paid \$120 or More	289	87
Total:	1,509	275

We then obtained the detailed services for the 275 sampled RDOS. This resulted in a sample size of 291 services.

An engagement letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference the Provider described her documentation practices; procedures for obtaining all service plans, and process for submitting billing to the Medicaid program. The Provider was given opportunity to submit additional documentation. We reviewed all documents received for compliance.

Results

We reviewed 291 services in our statistical sample and identified 26 errors which resulted in an overpayment of \$1,918.87. In addition, we reviewed 47 services in our exception test and identified 16 errors which resulted in an overpayment of \$1,117.93. The basis for our findings is discussed below in more detail.

A. Provider Qualifications

According to Ohio Admin. Code §§ 5160-46-04(B)(7) and 5160-50-04(B)(7), personal care aide services requires aides to obtain and maintain first aid certification from a class that is not solely internet-based and that includes hands-on training by a certified first aid instructor and a successful return demonstration of what was learned in the course.

The Provider did not submit a first aid certification but did provide documents from a training center which showed she had completed a course titled "Heartsaver First Aid". We confirmed with representative of the training center that the course was not internet-based and that it included hands on training. We requested the skills check sheet for the Provider's first aid course; however, the training center provided check sheets that only reflected basic life support training. Therefore we were unable to verify the successful return demonstration of what was learned in the course.

Recommendation

The Provider should maintain her first aid certifications to demonstrate her compliance with requirements to provide personal care aide services. This issue should be addressed to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

Ohio Admin. Code §§ 5160-46-04(B)(8)(g) and 5160-50-04(B)(8)(g) state that all personal care aide providers must maintain a clinical record that includes documentation of tasks performed or not performed, arrival and departure times, and dated signatures of the provider and recipient or authorized representative, verifying service delivery upon completion of service delivery. We examined the Provider's documentation to determine if it supported the service billed and contained the required elements.

Sample

We reviewed 291 services and found 23 services in which there was no supporting service documentation and three services in which the service documentation did not include tasks/activities performed. These 26 errors resulted in a finding amount of \$1,918.87.

Exception Test – Dates of Service with 80 or More Units

We reviewed 47 services and found the following errors:

- 13 services in which there was no supporting service documentation;
- 2 services in which the service documentation did not indicate duration (missing time out); and
- 1 instance in which the reported service time overlapped with another service on the same day for a different recipient.

These 16 errors resulted in a finding amount of \$1,117.93.

Recommendation:

The Provider should ensure that only services actually rendered are billed. The Provider should also contemporaneously prepare accurate and reliable documentation for all services rendered and maintain the documentation as required by Ohio Admin. Code §§ 5160-46-04(B) and 5160-50-04(B). These issues should be addressed to ensure compliance with Medicaid rules and avoid future findings.

C. All Services Plan

Ohio Admin. Code §§ 5160-46-04(B)(5)(d) and 5160-50-04(B)(5)(d) state that in order to submit a claim for reimbursement, the Provider must be identified on the recipient's services plan and have specified the number of hours for which the provider is authorized to furnish personal care aide services to the recipient.

We reviewed the All Service Plans in effect for our examination period and verified that the Provider was authorized to render personal care aide services throughout the examination period.

Official Response

The Provider was afforded an opportunity to respond to this examination report. The Provider declined an exit conference to discuss the results of this examination and also declined to submit an official response to the results noted above.

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JACQUELINE MCLEMORE

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
NOVEMBER 14, 2017